

**EXHIBIT A****Detailed Time Entries****STATE NOTICES AND STATE AUDIT ASSISTANCE**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
Winfree, Kelly	Senior Manager	20 Nov 2024	State Notice and State Audit Assistance	Review batch of notices sent by A. Ficken (Franchise Group) to determine action steps.	0.5	\$650.00	\$325.00
Huynh Tho vo, Le	Staff	02 Dec 2024	State Notice and State Audit Assistance	Review Cincinnati notices and email team on next steps to resolve.	1.8	\$225.00	\$405.00
O'Connor, Lily	Senior	03 Dec 2024	State Notice and State Audit Assistance	Respond to Tennessee audit request sent from M. Montano (Franchise Group), including obtaining the final 12.30.2023 trial balance and preparing a net worth calculation.	1.5	\$300.00	\$450.00
O'Connor, Lily	Senior	03 Dec 2024	State Notice and State Audit Assistance	Perform second level review of the 2022, 2023 short period, and 2023 year end proforma returns requested by the auditor to ensure they agreed to the 'as filed' tax returns. Send delivery email to M. Montano to send to Tennessee auditor.	1.0	\$300.00	\$300.00
Huynh Tho vo, Le	Staff	03 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	1.5	\$225.00	\$337.50
Huynh Tho vo, Le	Staff	05 Dec 2024	State Notice and State Audit Assistance	Call state jurisdictions to resolve notices received during November.	2.8	\$225.00	\$630.00
Huynh Tho vo, Le	Staff	06 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	0.4	\$225.00	\$90.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Huynh Tho vo, Le	Staff	16 Dec 2024	State Notice and State Audit Assistance	Update notice tracker for new notices received as well as action items taken on previous notices.	1.2	\$225.00	\$270.00
<b>Total</b>					<b>10.7</b>		<b>\$2,807.50</b>

**IRS AUDIT ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfrey, Kelly	Senior Manager	06 Dec 2024	IRS Audit Assistance	Email correspondence with A. Laurence regarding IRS statute extension. Log in to Taxpayer Digital Communication System and provide signed statute extension to Internal Revenue Agent L. Garrow.	0.5	\$750.00	\$375.00
<b>Total</b>					<b>0.5</b>		<b>\$375.00</b>

**DEBT RESTRUCTURING TAX ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	03 Nov 2024	Debt Restructuring Tax Assistance	Reviewed and updated revised models to be sent to Franchise Group and Willkie Farr.	2.8	\$1,250.00	\$3,500.00
Winfree, Kelly	Senior Manager	05 Nov 2024	Debt Restructuring Tax Assistance	Prepare summary of net operating losses for use in tax models.	0.5	\$950.00	\$475.00
Korbutt, Brian	Partner	07 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion regarding debtor in possession rolup (Attendees: B. Korbutt, T. Arbogast)	0.3	\$1,250.00	\$375.00
Arbogast, Tyler	Partner	07 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion regarding debtor in possession rolup (Attendees: B. Korbutt, T. Arbogast)	0.3	\$1,250.00	\$375.00
Hsiao, Elicia	Senior Manager	11 Nov 2024	Debt Restructuring Tax Assistance	Updated asset sale model for new income projections.	1.4	\$950.00	\$1,330.00
Korbutt, Brian	Partner	11 Nov 2024	Debt Restructuring Tax Assistance	Detailed review of debtor in possession credit agreement and email correspondence with V. Mahmoudov and C. Gorland from Willkie Farr counsel.	1.6	\$1,250.00	\$2,000.00
Hsiao, Elicia	Senior Manager	12 Nov 2024	Debt Restructuring Tax Assistance	Continued to update asset sale model for new income projections.	0.2	\$950.00	\$190.00
Korbutt, Brian	Partner	12 Nov 2024	Debt Restructuring Tax Assistance	Analysis of potential cancellation of debt and attribute reduction modelling.	0.7	\$1,250.00	\$875.00
Korbutt, Brian	Partner	21 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Internal Revenue Service excise tax notices and American Freight liquidation scenarios (Attendees: B. Korbutt, K. Gatt, K. Winfree)	0.7	\$1,250.00	\$875.00
Gatt, Katie	Senior Manager	21 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Internal Revenue Service excise tax notices and American Freight liquidation scenarios (Attendees: B. Korbutt, K. Gatt, K. Winfree)	0.7	\$950.00	\$665.00
Winfree, Kelly	Senior Manager	21 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Internal Revenue Service excise tax notices and American Freight liquidation scenarios (Attendees: B. Korbutt, K. Gatt, K. Winfree)	0.7	\$950.00	\$665.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Escobedo, Mary	Senior	22 Nov 2024	Debt Restructuring Tax Assistance	Prepare administrative items including pricing plan and code request.	2.0	\$600.00	\$1,200.00
Korbutt, Brian	Partner	25 Nov 2024	Debt Restructuring Tax Assistance	Email correspondence with V. Mahmoudov and C. Gorland from Willkie Farr counsel on restructuring scenarios.	0.4	\$1,250.00	\$500.00
Tucker, Howard	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion regarding 1.1502-11(c), -28, -36 and corporate alternative minimum tax issues for multiple debtor cancellation of debt events and one debtor's stock being treated as worthless under Internal Revenue Code Section 165(g)/1.1502-80(c) (Attendees: B. Korbutt, H. Tucker, A. Dubroff)	1.0	\$1,250.00	\$1,250.00
Korbutt, Brian	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion regarding 1.1502-11(c), -28, -36 and corporate alternative minimum tax issues for multiple debtor cancellation of debt events and one debtor's stock being treated as worthless under Internal Revenue Code Section 165(g)/1.1502-80(c) (Attendees: B. Korbutt, H. Tucker, A. Dubroff)	1.0	\$1,250.00	\$1,250.00
Dubroff, Andy	Executive Director	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion regarding 1.1502-11(c), -28, -36 and corporate alternative minimum tax issues for multiple debtor cancellation of debt events and one debtor's stock being treated as worthless under Internal Revenue Code Section 165(g)/1.1502-80(c) (Attendees: B. Korbutt, H. Tucker, A. Dubroff)	1.0	\$1,150.00	\$1,150.00
Bakke, Don	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$950.00	\$475.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Wagler, Derrick	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Gatt, Katie	Senior Manager	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around state tax implications of potential restructuring transaction and updated 2024 tax projections (Attendees: B. Korbutt, K. Winfree, K. Gatt)	0.7	\$950.00	\$665.00
Winfree, Kelly	Senior Manager	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around state tax implications of potential restructuring transaction and updated 2024 tax projections (Attendees: B. Korbutt, K. Winfree, K. Gatt)	0.7	\$950.00	\$665.00
Korbutt, Brian	Partner	26 Nov 2024	Debt Restructuring Tax Assistance	Internal discussion around state tax implications of potential restructuring transaction and updated 2024 tax projections (Attendees: B. Korbutt, K. Winfree, K. Gatt)	0.7	\$1,250.00	\$875.00
Korbutt, Brian	Partner	02 Dec 2024	Debt Restructuring Tax Assistance	Prepare updates to tax model.	0.8	\$1,250.00	\$1,000.00
Bakke, Don	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Wagler, Derrick	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Korbutt, Brian	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and state tax profile (Attendees: B. Korbutt, D. Bakke, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	03 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around Conn's bankruptcy and impact to 2024 federal and	0.5	\$950.00	\$475.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				state tax profile (Attendees: B. Korbitt, D. Bakke, K. Winfree, D. Wagler)			
Korbitt, Brian	Partner	03 Dec 2024	Debt Restructuring Tax Assistance	Review client projections and update tax model.	1.4	\$1,250.00	\$1,750.00
Gatt, Katie	Senior Manager	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$950.00	\$760.00
Korbitt, Brian	Partner	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$1,250.00	\$1,000.00
Winfree, Kelly	Senior Manager	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$950.00	\$760.00
O'Connor, Lily	Senior	04 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor)	0.8	\$600.00	\$480.00
O'Connor, Lily	Senior	04 Dec 2024	Debt Restructuring Tax Assistance	Prepare state income tax calculations for the various restructuring scenarios, including 163(j) and net operating loss carryforward implications.	1.2	\$600.00	\$720.00
Korbitt, Brian	Partner	05 Dec 2024	Debt Restructuring Tax Assistance	Call with V. Mahmoudov and C. Gorland at Willkie Farr and G. Silber at Paul Hastings tax counsel to discuss status of bankruptcy and updates to tax modelling scenarios (Attendees: B. Korbitt, K. Winfree)	0.4	\$1,250.00	\$500.00
Winfree, Kelly	Senior Manager	05 Dec 2024	Debt Restructuring Tax Assistance	Call with V. Mahmoudov and C. Gorland at Willkie Farr and G. Silber at Paul Hastings tax counsel to discuss status of bankruptcy and updates to tax modelling scenarios (Attendees: B. Korbitt, K. Winfree)	0.4	\$950.00	\$380.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	05 Dec 2024	Debt Restructuring Tax Assistance	Prepare state income tax calculations for the various restructuring scenarios, including 163(j) and net operating loss carryforward implications.	3.2	\$600.00	\$1,920.00
Winfree, Kelly	Senior Manager	06 Dec 2024	Debt Restructuring Tax Assistance	Response and discussion with K. Scholes (Franchise Group) regarding tax receivable balance to assist with response to bankruptcy request.	0.3	\$950.00	\$285.00
O'Connor, Lily	Senior	06 Dec 2024	Debt Restructuring Tax Assistance	Prepare state income tax calculations for the various restructuring scenarios, including 163(j) and net operating loss carryforward implications.	5.3	\$600.00	\$3,180.00
Hsiao, Elicia	Senior Manager	09 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	1.3	\$950.00	\$1,235.00
Korbitt, Brian	Partner	10 Dec 2024	Debt Restructuring Tax Assistance	Review restructuring scenarios and prepare updates to tax model for new forecasts.	1.1	\$1,250.00	\$1,375.00
Hsiao, Elicia	Senior Manager	10 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	1.3	\$950.00	\$1,235.00
Wagler, Derrick	Partner	11 Dec 2024	Debt Restructuring Tax Assistance	Email correspondence with E. Seeton (Franchise Group) on American Freight bankruptcy status and implications on Educate, Inc. state cash tax.	0.5	\$1,250.00	\$625.00
O'Connor, Lily	Senior	11 Dec 2024	Debt Restructuring Tax Assistance	Prepare state income tax calculations for the various restructuring scenarios, including 163(j) and net operating loss carryforward implications.	1.8	\$600.00	\$1,080.00
O'Connor, Lily	Senior	12 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$600.00	\$600.00
Gatt, Katie	Senior Manager	12 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: B.	1.0	\$950.00	\$950.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)			
Korbutt, Brian	Partner	12 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$1,250.00	\$1,250.00
Winfree, Kelly	Senior Manager	12 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
Hsiao, Elicia	Senior Manager	12 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
Hsiao, Elicia	Senior Manager	13 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	0.8	\$950.00	\$760.00
Korbutt, Brian	Partner	16 Dec 2024	Debt Restructuring Tax Assistance	Review latest asset sale and attribute reduction tax models.	1.2	\$1,250.00	\$1,500.00
Winfree, Kelly	Senior Manager	16 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: K. Winfree, L. O'Connor)	0.5	\$950.00	\$475.00
O'Connor, Lily	Senior	16 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction, including American Freight liquidation scenarios. (Attendees: K. Winfree, L. O'Connor)	0.5	\$600.00	\$300.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao, Elicia	Senior Manager	16 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	0.3	\$950.00	\$285.00
Korbutt, Brian	Partner	17 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for Pet Supplies Plus, The Vitamin Shoppe, and Buddy's Furnishings asset information (Attendees: B. Korbutt, K. Winfree, L. O'Connor)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	17 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for Pet Supplies Plus, The Vitamin Shoppe, and Buddy's Furnishings asset information (Attendees: B. Korbutt, K. Winfree, L. O'Connor)	0.5	\$950.00	\$475.00
O'Connor, Lily	Senior	17 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for Pet Supplies Plus, The Vitamin Shoppe, and Buddy's Furnishings asset information (Attendees: B. Korbutt, K. Winfree, L. O'Connor)	0.5	\$600.00	\$300.00
Hsiao, Elicia	Senior Manager	17 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	17 Dec 2024	Debt Restructuring Tax Assistance	Preparation of non-reliance letter and consent letter.	0.5	\$950.00	\$475.00
Korbutt, Brian	Partner	18 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$1,250.00	\$1,250.00
Gatt, Katie	Senior Manager	18 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
Winfree, Kelly	Senior Manager	18 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbutt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	18 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$600.00	\$600.00
Hsiao, Elicia	Senior Manager	18 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around state income tax considerations and modelling for potential restructuring transaction (Attendees: B. Korbitt, K. Gatt, K. Winfree, L. O'Connor, E. Hsiao)	1.0	\$950.00	\$950.00
Hsiao, Elicia	Senior Manager	18 Dec 2024	Debt Restructuring Tax Assistance	Update tax model to show the American Freight liquidation occurring in 2024 vs 2025	0.3	\$950.00	\$285.00
Korbitt, Brian	Partner	19 Dec 2024	Debt Restructuring Tax Assistance	Review updates to latest tax model in light of latest projections.	1.3	\$1,250.00	\$1,625.00
Winfree, Kelly	Senior Manager	19 Dec 2024	Debt Restructuring Tax Assistance	Update state tax model for low value valuation scenario in response to question from 2L lender group	0.5	\$950.00	\$475.00
Korbitt, Brian	Partner	20 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for PSP, VSI, and Buddy's asset information (Attendees: B. Korbitt, K. Winfree, E. Hsiao)	0.3	\$1,250.00	\$375.00
Winfree, Kelly	Senior Manager	20 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for PSP, VSI, and Buddy's asset information (Attendees: B. Korbitt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
Hsiao, Elicia	Senior Manager	20 Dec 2024	Debt Restructuring Tax Assistance	Internal discussion around 2L lender request for PSP, VSI, and Buddy's asset information (Attendees: B. Korbitt, K. Winfree, E. Hsiao)	0.3	\$950.00	\$285.00
Hsiao, Elicia	Senior Manager	20 Dec 2024	Debt Restructuring Tax Assistance	Preparation of non-reliance letter and consent letter.	0.5	\$950.00	\$475.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao, Elicia	Senior Manager	20 Dec 2024	Debt Restructuring Tax Assistance	Email correspondence with A. Kaminsky (Franchise Group) on diligence item from the creditors.	0.3	\$950.00	\$285.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	27 Dec 2024	Debt Restructuring Tax Assistance	Email correspondence with V. Mahmoudov and B. Feldman at Willkie Farr tax counsel on updated restructuring scenarios.	0.5	\$1,250.00	\$625.00
<b>Total</b>					<b>63.7</b>		<b>\$61,650.00</b>

**VALUATION ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Anwer, Sarah	Senior	03 Dec 2024	Valuation Assistance	Discussion about valuation team workstreams and expectations (Attendees: S. Anwer, K. Yuan, C. Summers, J. Lewis)	0.5	\$400.00	\$200.00
Yuan, Kris	Staff	03 Dec 2024	Valuation Assistance	Discussion about valuation team workstreams and expectations (Attendees: S. Anwer, K. Yuan, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	03 Dec 2024	Valuation Assistance	Discussion about valuation team workstreams and expectations (Attendees: S. Anwer, K. Yuan, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	03 Dec 2024	Valuation Assistance	Discussion about valuation team workstreams and expectations (Attendees: S. Anwer, K. Yuan, C. Summers, J. Lewis)	0.5	\$250.00	\$125.00
Lewis, Jason	Staff	04 Dec 2024	Valuation Assistance	Reviewed the Guideline Public Companies from the 2023 impairment analysis and utilized EY internal tool to gather market data to support Weighted Average Cost of Capital calculation for The Vitamin Shoppe and Pet Supplies Plus.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	04 Dec 2024	Valuation Assistance	Updated income statements for The Vitamin Shoppe and Pet Supplies Plus and made edits to the model.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	04 Dec 2024	Valuation Assistance	Updated balance sheets for The Vitamin Shoppe and Pet Supplies Plus and made edits to the model.	1.5	\$250.00	\$375.00
Yuan, Kris	Staff	05 Dec 2024	Valuation Assistance	Reviewed the Guideline Public Companies from the 2023 impairment analysis; researched new Guideline Public Companies and assessed reasonableness.	0.3	\$250.00	\$75.00
Lewis, Jason	Staff	05 Dec 2024	Valuation Assistance	Calculated the breakdown of corporate expenses to be assigned to reporting units based on percentage of total Franchise Group revenue.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	05 Dec 2024	Valuation Assistance	Calculated Weighted Average Cost of Capital for The Vitamin Shoppe and Pet Supplies Plus using updated market debt and equity data.	1.0	\$250.00	\$250.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Summers, Caroline	Staff	05 Dec 2024	Valuation Assistance	Reviewed the Guideline Public Companies from the 2023 impairment analysis, conducted a Guideline Public Company screen, and utilized EY internal tool to gather market data to support Weighted Average Cost of Capital calculation for Buddy's Furnishings, Inc.	0.8	\$250.00	\$200.00
Summers, Caroline	Staff	05 Dec 2024	Valuation Assistance	Calculated Weighted Average Cost of Capital for Buddy's Furnishings, Inc. using updated market debt and equity data.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	05 Dec 2024	Valuation Assistance	Updated income statements for Buddy's Furnishings, Inc., and made edits to the model.	0.8	\$250.00	\$200.00
Summers, Caroline	Staff	06 Dec 2024	Valuation Assistance	Updated balance sheets for Buddy's Furnishings, Inc., and made edits to the model.	1.3	\$250.00	\$325.00
Yuan, Kris	Staff	06 Dec 2024	Valuation Assistance	Reviewed Weighted Average Cost of Capital, income statement, balance sheet for Buddy's Furnishings, Inc. and made updates to the model.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	06 Dec 2024	Valuation Assistance	Performed Discounted Cash Flow analysis to derive an Enterprise Value for The Vitamin Shoppe and Pet Supplies Plus. Updated projected Net Working Capital to support Discounted Cash Flow model and made updates to Weighted Average Cost of Capital.	4.0	\$250.00	\$1,000.00
Lewis, Jason	Staff	09 Dec 2024	Valuation Assistance	Updated Prospective Financial Information and Weighted Average Cost of Capital comparison for The Vitamin Shoppe and Pet Supplies Plus, made edits to model.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	09 Dec 2024	Valuation Assistance	Performed Discounted Cash Flow analysis to derive an Enterprise Value for Buddy's, as well as performed a Prospective Financial Information and Weighted Average Cost of Capital comparison for Buddy's.	2.5	\$250.00	\$625.00
Yuan, Kris	Staff	09 Dec 2024	Valuation Assistance	Reviewed the year-to-date balance sheet for Buddy's and match account IDs with the past three years historical balance sheet.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	09 Dec 2024	Valuation Assistance	Updated the balance sheet and Discounted Cash Flow model based on comments provided by Kris Yuan.	0.5	\$250.00	\$125.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Yuan, Kris	Staff	10 Dec 2024	Valuation Assistance	Reviewed Discounted Cash Flow model, Weighted Average Cost of Capital, and Prospective Financial Information comparisons for Buddy's and made updates to the model.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Updated the Discounted Cash Flow model, Weighted Average Cost of Capital, and Prospective Financial Information comparisons for Buddy's based on comments provided by Kris Yuan.	0.6	\$250.00	\$150.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Drafted initial diligence questions based on Buddy's Prospective Financial Information.	1.0	\$250.00	\$250.00
Yuan, Kris	Staff	10 Dec 2024	Valuation Assistance	Internal discussion regarding Prospective Financial Information comparisons and identify diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	10 Dec 2024	Valuation Assistance	Internal discussion regarding Prospective Financial Information comparisons and identify diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions and Prospective Financial Information compare based on comments provided by Kris Yuan.	2.0	\$250.00	\$500.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Reviewed Buddy's diligence questions prepared by Caroline Summers.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions based on comments provided by Kris Yuan.	1.0	\$250.00	\$250.00
Lewis, Jason	Staff	11 Dec 2024	Valuation Assistance	Updated Discounted Cash Flow model, Prospective Financial Information comparison, and year-to-date portion of historical balance sheet for The Vitamin Shoppe and Pet Supplies Plus.	2.0	\$250.00	\$500.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Reviewed Buddy's diligence questions prepared by Caroline Summers.	0.5	\$250.00	\$125.00
Yuan, Kris	Staff	11 Dec 2024	Valuation Assistance	Internal discussion and review of diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Internal discussion and review of diligence questions. (Attendees: K. Yuan, C. Summers)	0.5	\$250.00	\$125.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Summers, Caroline	Staff	11 Dec 2024	Valuation Assistance	Updated diligence questions based on comments provided by Kris Yuan.	0.8	\$250.00	\$200.00
Lowe, Chade	Senior Manager	12 Dec 2024	Valuation Assistance	Internal discussion to review Buddy's Prospective Financial Information comparison and preliminary Discounted Cash Flow schedules. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.2	\$600.00	\$720.00
Yuan, Kris	Staff	12 Dec 2024	Valuation Assistance	Internal discussion to review Buddy's Prospective Financial Information comparison and preliminary Discounted Cash Flow schedules. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.2	\$250.00	\$300.00
Summers, Caroline	Staff	12 Dec 2024	Valuation Assistance	Internal discussion to review Buddy's Prospective Financial Information comparison and preliminary Discounted Cash Flow schedules. (Attendees: C. Lowe, K. Yuan, C. Summers)	1.2	\$250.00	\$300.00
Summers, Caroline	Staff	12 Dec 2024	Valuation Assistance	Updated Guideline Public Company set, Weighted Average Cost of Capital, Prospective Financial Information compare, and diligence questions list based on meeting with Chade Lowe and Kris Yuan.	1.5	\$250.00	\$375.00
Lewis, Jason	Staff	13 Dec 2024	Valuation Assistance	Drafted initial diligence questions based on Pet Supplies Plus Prospective Financial Information.	2.0	\$250.00	\$500.00
Summers, Caroline	Staff	13 Dec 2024	Valuation Assistance	Prepared market data multiples and growth and margins workpapers.	0.5	\$250.00	\$125.00
Lowe, Chade	Senior Manager	13 Dec 2024	Valuation Assistance	Reviewed all reporting unit forecasted financial and historical financial data and internal presentations received to date from client and reporting unit leaders.	0.3	\$600.00	\$180.00
Lowe, Chade	Senior Manager	13 Dec 2024	Valuation Assistance	Prepared and sent emails with updated data request list items to each reporting unit leader including K. Barrett (Pet Supplies Plus), J. Lawrence (Buddy's), and R. Maietta (The Vitamin Shoppe). J. Arsenault (Franchise Group, Inc.) and T. Will (Franchise Group, Inc.) also copied in email.	0.2	\$600.00	\$120.00
Lowe, Chade	Senior Manager	16 Dec 2024	Valuation Assistance	Reviewed board of director slide deck provided by Thomas Will.	0.2	\$600.00	\$120.00
Lewis, Jason	Staff	16 Dec 2024	Valuation Assistance	Updated initial diligence questions for Pet Supplies Plus.	1.0	\$250.00	\$250.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lewis, Jason	Staff	16 Dec 2024	Valuation Assistance	Drafted initial diligence questions for The Vitamin Shoppe.	1.0	\$250.00	\$250.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed client provided Board of Directors slide deck and debtors in possession slide deck and corroborated numbers and information with the client provided excel files for Pet Supplies Plus and The Vitamin Shoppe.	0.5	\$400.00	\$200.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and math checked weighted average cost of capital calculation prepared by Jason Lewis for Pet Supplies Plus and The Vitamin Shoppe.	0.3	\$400.00	\$120.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and math checked balance sheet and income statement prepared by Jason Lewis for Pet Supplies Plus and The Vitamin Shoppe.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Prepared country risk premium calculation for Pet Supplies Plus and The Vitamin Shoppe.	1.5	\$400.00	\$600.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and updated diligence questions prepared by Jason Lewis for Pet Supplies Plus	2.0	\$400.00	\$800.00
Anwer, Sarah	Senior	16 Dec 2024	Valuation Assistance	Reviewed and updated diligence questions prepared by Jason Lewis for The Vitamin Shoppe	1.0	\$400.00	\$400.00
Summers, Caroline	Staff	16 Dec 2024	Valuation Assistance	Prepared guideline transactions workpaper for Buddy's and updated prospective financial information compare based on edits provided by Kris Yuan.	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	17 Dec 2024	Valuation Assistance	Edited forecast diligence questions for Buddy's.	2.4	\$600.00	\$1,440.00
Lewis, Jason	Staff	17 Dec 2024	Valuation Assistance	Updated initial diligence questions for The Vitamin Shoppe.	1.5	\$250.00	\$375.00
Lowe, Chade	Senior Manager	17 Dec 2024	Valuation Assistance	Internal discussion to review The Vitamin Shoppe and Pet Supplies Plus Prospective Financial Information comparison, preliminary Discounted Cash Flow schedules, and diligence questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	1.7	\$600.00	\$1,020.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Anwer, Sarah	Senior	17 Dec 2024	Valuation Assistance	Internal discussion to review The Vitamin Shoppe and Pet Supplies Plus Prospective Financial Information comparison, preliminary Discounted Cash Flow schedules, and diligence questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	1.7	\$400.00	\$680.00
Lewis, Jason	Staff	17 Dec 2024	Valuation Assistance	Internal discussion to review The Vitamin Shoppe and Pet Supplies Plus Prospective Financial Information comparison, preliminary Discounted Cash Flow schedules, and diligence questions. (Attendees: C. Lowe, S. Anwer, J. Lewis)	1.7	\$250.00	\$425.00
Lewis, Jason	Staff	17 Dec 2024	Valuation Assistance	Created a Company Specific Risk Premium sensitivity for Pet Supplies Plus and The Vitamin Shoppe. Also updated Prospective Financial Information comparison for The Vitamin Shoppe and reviewed tradename data for Pet Supplies Plus.	1.3	\$250.00	\$325.00
Anwer, Sarah	Senior	17 Dec 2024	Valuation Assistance	Math checked the discounted cashflow analysis prepared by Jason Lewis and updated for errors for Pet Supplies Plus.	2.0	\$400.00	\$800.00
Anwer, Sarah	Senior	17 Dec 2024	Valuation Assistance	Math checked the discounted cashflow analysis prepared by Jason Lewis and updated for errors for The Vitamin Shoppe.	1.0	\$400.00	\$400.00
Anwer, Sarah	Senior	17 Dec 2024	Valuation Assistance	Analyzed client data for modeling the trade name for Pet Supplies Plus. Prepared Relief from Royalty method schedule based on the data and identified discrepancies / items to confirm with client.	2.5	\$400.00	\$1,000.00
Summers, Caroline	Staff	17 Dec 2024	Valuation Assistance	Internal discussion to review Buddy's diligence questions and Discounted Cash Flow analysis. (Attendees: C. Lowe, C. Summers)	0.3	\$250.00	\$75.00
Lowe, Chade	Senior Manager	17 Dec 2024	Valuation Assistance	Internal discussion to review Buddy's diligence questions and Discounted Cash Flow analysis. (Attendees: C. Lowe, C. Summers)	0.3	\$600.00	\$180.00
Summers, Caroline	Staff	18 Dec 2024	Valuation Assistance	Reviewed and updated diligence questions based on feedback provided by Chade Lowe.	0.5	\$250.00	\$125.00
Summers, Caroline	Staff	18 Dec 2024	Valuation Assistance	Performed a Discounted Cash Flow sensitivity analysis to assess the inclusion of a company specific risk premium in the Weighted Average Cost of Capital.	1.5	\$250.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowe, Chade	Senior Manager	19 Dec 2024	Valuation Assistance	Email correspondence with C. Summers on the discounted cash flow sensitivity on Buddy's.	0.2	\$600.00	\$120.00
Summers, Caroline	Staff	20 Dec 2024	Valuation Assistance	Updated discounted cash flow sensitivity which was then used to prepare final diligence questions and email both to C. Lowe.	1.0	\$250.00	\$250.00
Lowe, Chade	Senior Manager	20 Dec 2024	Valuation Assistance	Email correspondence with J. Arsenault and T. Will (Franchise Group, Inc.) regarding forecast diligence questions for the 3 reporting units.	0.1	\$600.00	\$60.00
<b>Total</b>					<b>73.4</b>		<b>\$22,835.00</b>

**ACCOUNTING ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Managing Director	11 Nov 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	11 Nov 2024	Accounting Assistance	Research on technical accounting topic related to American Freight liquidation.	2.0	\$750.00	\$1,500.00
Leno, Georges	Managing Director	18 Nov 2024	Accounting Assistance	Research on technical accounting topic related to leases.	2.0	\$750.00	\$1,500.00
Leno, Georges	Managing Director	18 Nov 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	25 Nov 2024	Accounting Assistance	Research on technical accounting topic related to impairments.	2.0	\$750.00	\$1,500.00
Leno, Georges	Managing Director	02 Dec 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	02 Dec 2024	Accounting Assistance	Research on technical accounting topic related to debt accounting.	2.0	\$750.00	\$1,500.00
Leno, Georges	Managing Director	09 Dec 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	16 Dec 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
Leno, Georges	Managing Director	23 Dec 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Managing Director	30 Dec 2024	Accounting Assistance	Call with K. Scholes and J. Arsenault at Franchise Group to discuss the applicable accounting standard for financial reporting purposes (Attendees: G. Leno)	0.5	\$750.00	\$375.00
<b>Total</b>					<b>11.5</b>		<b>\$8,625.00</b>

**ROUTINE-ON-CALL ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hallford, Stephanie	Manager	06 Nov 2024	Routine On-Call	Research where to send Form 2220.	0.3	\$625.00	\$187.50
Wagler, Derrick	Partner	07 Nov 2024	Routine On-Call	Call with General Counsel's Office on billing and other steps around bankruptcy.	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	15 Nov 2024	Routine On-Call	Prepare bankruptcy declaration, new Master Services Agreement and statements of work.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	Prepare bankruptcy declaration, new Master Services Agreement and statements of work.	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	Pull 2019-2023 tax returns for Franchise Group, Inc. and all subsidiaries as well as supporting documents requested by the 2L lenders.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	18 Nov 2024	Routine On-Call	External call with K. Scholes and J. Arsenault at Franchise Group, Inc. and D. Kelsall at Alix Partners regarding tax assets on the books of Freedom VCM Inc.	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	19 Nov 2024	Routine On-Call	Pull 2019-2023 tax returns for Franchise Group, Inc. and all subsidiaries as well as supporting documents requested by the 2L lenders.	1.0	\$750.00	\$750.00
Hallford, Stephanie	Manager	25 Nov 2024	Routine On-Call	Review account history and prepare Internal Revenue Service collection hold and transcript request.	0.3	\$625.00	\$187.50
Owen, Karen	Staff	25 Nov 2024	Routine On-Call	Obtained Internal Revenue Service transcript.	1.0	\$275.00	\$275.00
Hallford, Stephanie	Manager	26 Nov 2024	Routine On-Call	Review Internal Revenue Service 2022 Form 1120 transcript and consult with team on options for dealing with balance due and submitting Form 2220.	0.8	\$625.00	\$500.00
Hallford, Stephanie	Manager	27 Nov 2024	Routine On-Call	Provided update on status of collection hold request and review of transcripts	0.5	\$625.00	\$312.50
Winfree, Kelly	Senior Manager	18 Dec 2024	Routine On-Call	Prepared Pillowtex analysis in response to U.S. Trustee request.	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	19 Dec 2024	Routine On-Call	Prepared Pillowtex analysis in response to U.S. Trustee request.	2.5	\$750.00	\$1,875.00
<b>Total</b>					<b>12.4</b>		<b>\$8,737.50</b>

**TAX COMPLIANCE**

Name	Rank	Date	Project Category	Description	Hours
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	2.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Cleared review comments made by Lily O'Connor (Senior) on the December 2023 consolidated Minnesota state return.	0.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	2.0
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Massachusetts state return.	1.0
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Virginia state return.	0.5
Lane, Adam	Staff	04 Nov 2024	Tax Compliance	Reviewed our state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated Connecticut state return.	0.5
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Continued: Organized and saved all necessary support for EYI share point site for work performed under tax compliance project.	0.9
O'Connor, Lily	Senior	04 Nov 2024	Tax Compliance	Review of New York tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to consider.	1.1
Doherty, Julia	Senior	04 Nov 2024	Tax Compliance	Updated 2023 Texas state return for the consolidated entity.	1.0
Wagler, Derrick	Partner	05 Nov 2024	Tax Compliance	Engagement status updates on tax returns.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	3.0
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Internal discussion to troubleshoot an issue with the December 2023 Virginia tax return and 163(j) for the 12.30.2023 tax year. (Attendees: A. Lane, L. O'Connor)	0.5

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Michigan tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to consider.	0.6
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Virginia tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to consider.	1.1
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of California tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to consider.	1.3
O'Connor, Lily	Senior	05 Nov 2024	Tax Compliance	Review of Washington D.C. tax return for the 12.30.2023 tax year including review of workpaper and reading instructions for any 2023 law changes to consider.	1.2
Doherty, Julia	Senior	05 Nov 2024	Tax Compliance	Updated December 2023 Arkansas tax return for review comments.	2.0
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Internal discussion to troubleshoot an issue with the December 2023 Virginia tax return and 163(j) for the 12.30.2023 tax year. (Attendees: A. Lane, L. O'Connor)	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	3.0
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 Oregon state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 New Jersey state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Reviewed state taxable income workpaper (STIW) to ensure that it correctly matched the consolidated December 2023 North Dakota state return.	0.5
Lane, Adam	Staff	05 Nov 2024	Tax Compliance	Called technical support to resolve data value issues not flowing through to the correct line on the consolidated December 2023 California tax return.	1.0
Doherty, Julia	Senior	06 Nov 2024	Tax Compliance	Updated December 2023 Kentucky state tax return for review comments.	1.0
Huynh Tho vo, Le	Staff	06 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc state tax returns.	1.6



Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	06 Nov 2024	Tax Compliance	Updated December 2023 Illinois state tax return for review comments.	3.0
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	2.5
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 California tax return.	1.0
Lane, Adam	Staff	06 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 California tax return.	2.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Arizona return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Connecticut return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Massachusetts return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Minnesota return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates New Hampshire return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates New York return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates North Dakota return including research state guidance.	1.0
Winfrey, Kelly	Senior Manager	06 Nov 2024	Tax Compliance	Review December 2023 Franchise Group, Inc. and Affiliates Vermont return including research state guidance.	1.0
O'Connor, Lily	Senior	07 Nov 2024	Tax Compliance	Internal discussion to troubleshoot issues in tax software on December 2023 California and Virginia adjustments to finalize returns. (Attendees: A. Lane, L. O'Connor)	0.5
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Kentucky state tax return.	4.0
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Illinois state tax return for review comments.	0.4
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update 2023 Texas state tax return for review comments.	0.6
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	3.5
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Cleared comments on the December 2023 North Dakota consolidated state return.	0.5

Name	Rank	Date	Project Category	Description	Hours
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Internal discussion to troubleshoot issues in tax software on December 2023 California and Virginia adjustments to finalize returns. (Attendees: A. Lane, L. O'Connor)	0.5
Lane, Adam	Staff	07 Nov 2024	Tax Compliance	Cleared comments on the December 2023 New Jersey consolidated state return.	1.0
Huynh Tho vo, Le	Staff	07 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc and Affiliates returns.	4.8
Doherty, Julia	Senior	07 Nov 2024	Tax Compliance	Update December 2023 Kentucky state tax return.	4.0
Winfrey, Kelly	Senior Manager	07 Nov 2024	Tax Compliance	December 2023 tax compliance administration.	2.0
O'Connor, Lily	Senior	07 Nov 2024	Tax Compliance	December 2023 tax compliance administration.	0.5
Doherty, Julia	Senior	08 Nov 2024	Tax Compliance	Obtained state tax liability and overpayment amounts from December 2023 state tax returns for Arizona, Hawaii, Wisconsin, Kansas and Idaho to document in our workpapers in order to assist in preparation of future tax returns.	0.4
Doherty, Julia	Senior	08 Nov 2024	Tax Compliance	Cleared 3 efile diagnostics for the December 2023 state of Wisconsin return.	0.6
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Cleared diagnostics on the December 2023 consolidated Washington D.C. tax return for electronic filing.	0.5
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Cleared comments on the December 2023 Alaska consolidated state return.	1.0
Huynh Tho vo, Le	Staff	08 Nov 2024	Tax Compliance	Prepared December 2023 Franchise Group, Inc and Affiliates returns.	4.8
Huynh Tho vo, Le	Staff	08 Nov 2024	Tax Compliance	Cleared e-file diagnostics for various December 2023 Franchise Group, Inc state returns.	2.4
Lane, Adam	Staff	08 Nov 2024	Tax Compliance	Prepared the consolidated December 2023 Washington D.C. tax return.	1.5
Huynh Tho vo, Le	Staff	11 Nov 2024	Tax Compliance	Prepared delivery packages to send to Franchise Group, Inc.	2.8
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Cleared 5 efile diagnostics for the December 2023 Arkansas state return.	0.3
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Updated December 2023 Virginia return and cleared Virginia efile diagnostics.	1.0
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Prepared workpaper to summarize tax overpayments for all 11/15/2024 tax returns.	1.6

Name	Rank	Date	Project Category	Description	Hours
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Printed December 2023 Franchise Group, Inc. and Subsidiaries Illinois return.	0.1
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Cleared efile diagnostics for December 2023 Arizona, Texas, and Kentucky state returns.	1.6
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. Indiana and Louisiana return including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates Alaska, California, and Washington D.C. returns including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates Illinois, Kentucky, Maine, Michigan, and Montana returns including research state guidance.	1.0
Winfree, Kelly	Senior Manager	11 Nov 2024	Tax Compliance	Review and sign December 2023 Franchise Group, Inc. and Affiliates New Jersey, Oregon, Texas, Arkansas, and Virginia returns including research state guidance.	1.0
Doherty, Julia	Senior	11 Nov 2024	Tax Compliance	Clear e-file diagnostics for December 2023 Franchise Group, Inc. and Subsidiaries state returns.	0.6
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 Oregon tax return.	0.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Alaska return for electronic filing.	1.0
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Washington D.C. return for electronic filing.	2.0
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 California return for electronic filing.	1.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared comments on the consolidated December 2023 Washington D.C. tax return.	1.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Massachusetts return for electronic filing.	0.5
Lane, Adam	Staff	11 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 North Dakota return for electronic filing.	0.5
Huynh Tho vo, Le	Staff	12 Nov 2024	Tax Compliance	Cleared e-file diagnostics.	3.4

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	12 Nov 2024	Tax Compliance	Call Hawaii Department of Revenue (name unknown) and resolve missing information notice. (Attendees: L. Huynh)	1.2
Doherty, Julia	Senior	12 Nov 2024	Tax Compliance	Cleared efile diagnostics for December 2023 New York tax return.	1.3
Doherty, Julia	Senior	12 Nov 2024	Tax Compliance	Call with Thomson Reuters support team (name unknown) to help with New York efilings rejection. (Attendees: J. Doherty)	0.7
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Updating all state tax return signature dates in our electronic tax software once we received documents from the client.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Alaska return for electronic filing.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the Franchise Group, Inc. December 2023 Oklahoma separate state return.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 New York state return for electronic filing.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Called our electronic tax software support team (name unknown) in order to clear a New York state diagnostic. (Attendees: A. Lane)	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Massachusetts state return for electronic filing.	0.5
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared and brought in the consolidated December 2023 state XMLs of Massachusetts, California, Connecticut, New Jersey, Alaska, Oregon, and Virginia to our documentation system.	1.0
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of New Jersey December 2023 tax return.	0.3
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of California December 2023 tax return.	0.3
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of Connecticut December 2023 tax return.	0.3
Lane, Adam	Staff	12 Nov 2024	Tax Compliance	Prepared a pdf to XML reconciliation for the state of Massachusetts December 2023 tax return.	0.3
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the New Hampshire tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Illinois tax return for the year end 12.30.2023.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Montana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Kentucky tax return for the year end 12.30.2023.	0.4
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the New Jersey tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	12 Nov 2024	Tax Compliance	Final level of XML review for the Maine tax return for the year end 12.30.2023.	0.2
Huynh Tho vo, Le	Staff	13 Nov 2024	Tax Compliance	Prepared XMLs for e-file purposes.	1.2
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Created XML's and compared them to the prepared state returns.	2.9
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Phone call with New York state tax department (name unknown) regarding electronic filing issue. (Attendees: J. Doherty)	0.5
Doherty, Julia	Senior	13 Nov 2024	Tax Compliance	Printed and reviewed December 2023 New York XML.	0.6
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Called New York state in order to try and clear a severe diagnostic in order to electronically file.	2.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Submitted the December 2023 Massachusetts, California, Connecticut, and New Jersey state XMLs into our electronic filing software.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 California XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 Connecticut XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 Massachusetts XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Reviewed the consolidated December 2023 New Jersey XML to submit to for filing.	0.5
Lane, Adam	Staff	13 Nov 2024	Tax Compliance	Cleared diagnostics in order to qualify the consolidated December 2023 Michigan return for electronic filing.	1.5
Huynh Tho vo, Le	Staff	14 Nov 2024	Tax Compliance	E-filed various returns.	2.8
Doherty, Julia	Senior	14 Nov 2024	Tax Compliance	December 2023 New York XML reviews and return submissions.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Clearing diagnostics in order to qualify the consolidated December 2023 Massachusetts return for electronic filing.	0.8

Name	Rank	Date	Project Category	Description	Hours
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Updated the consolidated state XMLs for December 2023 Arizona, Kentucky, and Montana for updated signature dates.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Compared the prior December 2023 Massachusetts XML reconciliation with an updated reconciliation to ensure there were no severe differences.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Submitted the consolidated December 2023 Washington D.C., Michigan, Montana, North Dakota, Arkansas, and Alaska state returns in our electronic tax software.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Printed efile acceptances for December 2023 California, Connecticut, and New Jersey state returns and pulled them into our documentation system.	0.3
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Submitted the remaining 10 tax returns with an 11/15/2024 due date.	0.5
Lane, Adam	Staff	14 Nov 2024	Tax Compliance	Printed the consolidated 2023 Texas efile acceptance and pulled it into our documentation system.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the New York tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Arizona tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Michigan tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the North Dakota tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Texas tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Oregon tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Arkansas tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the California tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Alaska tax return for the year end 12.30.2023.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Minnesota tax return for the year end 12.30.2023	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Washington D.C. tax return for the year end 12.30.2023.	0.3
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Connecticut tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Michigan tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Louisiana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Indiana tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Oklahoma tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Vermont tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Virginia tax return for the year end 12.30.2023.	0.2
O'Connor, Lily	Senior	14 Nov 2024	Tax Compliance	Final level of XML review for the Wisconsin tax return for the year end 12.30.2023.	0.2
Doherty, Julia	Senior	15 Nov 2024	Tax Compliance	Review of 2023 W.S. Badock and Educate, Inc. returns for overpayments, liabilities and net operating loss usage.	4.0
Lane, Adam	Staff	15 Nov 2024	Tax Compliance	Printed remaining efile acceptances except for New York state and pulled them into our documentation system.	1.0
Lane, Adam	Staff	15 Nov 2024	Tax Compliance	Rolled forward our net operating loss and overpayment amounts from our state returns to a workpaper for ease of utilization/review.	2.0
O'Connor, Lily	Senior	18 Nov 2024	Tax Compliance	Pull and provide tax returns and complete trackers to Franchise Group for 2019-2023.	8.0
Doherty, Julia	Senior	18 Nov 2024	Tax Compliance	Update net operating loss workpaper.	1.0
Doherty, Julia	Senior	18 Nov 2024	Tax Compliance	Added all signed signature pages to final return PDFs.	4.0
Winfrey, Kelly	Senior Manager	19 Nov 2024	Tax Compliance	Email correspondence to L. O'Connor regarding status.	0.5
Winfrey, Kelly	Senior Manager	19 Nov 2024	Tax Compliance	Review SharePoint sites for 2023 compliance.	2.0

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	19 Nov 2024	Tax Compliance	Pull and provide tax returns and complete trackers to Franchise Group for 2019-2023.	8.0
Doherty, Julia	Senior	19 Nov 2024	Tax Compliance	Continued: Added all signed signature pages to final return PDFs.	2.5
Doherty, Julia	Senior	19 Nov 2024	Tax Compliance	Update net operating loss workpaper.	3.5
Wagler, Derrick	Partner	19 Nov 2024	Tax Compliance	Review cash tax liabilities and planning on Educate, Inc. potential Maryland cash liability.	0.5
O'Connor, Lily	Senior	20 Nov 2024	Tax Compliance	Pull and provide tax returns and complete trackers to Franchise Group for 2019-2023.	8.0
Doherty, Julia	Senior	20 Nov 2024	Tax Compliance	Update net operating loss workpaper.	4.0
Doherty, Julia	Senior	21 Nov 2024	Tax Compliance	Continued: Update net operating loss workpaper.	4.0
Winfrey, Kelly	Senior Manager	21 Nov 2024	Tax Compliance	Call with K. Scholes at Franchise Group re: expected American Freight losses in November and December for purposes of Educate, Inc. tax estimate. (Attendees: K. Winfrey)	0.3
Rossy, Alberto	Senior Manager	26 Nov 2024	Tax Compliance	Confirm process to request refund check in Puerto Rico Treasury.	0.5
O'Connor, Lily	Senior	02 Dec 2024	Tax Compliance	Update taxable income calculations for quarter 4 estimate purposes, including updating the state net operating loss file for final allocation and apportionment, final overpayments from 12.30.2023 tax returns, and comparing against the Checkpoint tracker for safe harbor items in relation to final 12.30.2023 tax liabilities.	1.5
Doherty, Julia	Senior	02 Dec 2024	Tax Compliance	Prepared December 2023 Educate, Inc. proforma.	2.0
Doherty, Julia	Senior	04 Dec 2024	Tax Compliance	Prepared December 2023 Educate, Inc. balance sheet workpaper.	0.5
<b>Total</b>					<b>196.0</b>

**Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$0.00 (amounts were prepaid)**